

16076 U.S.PTO
020404MacPherson Kwok Chen & Heid LLP

1762 Technology Drive, Suite 226 2402 Michelson Drive, Suite 210
 San Jose, CA 95110 Irvine, CA 92612
 Tel. (408) 392-9250 Tel. (949) 752-7040
 Fax (408) 392-9262 Fax (949) 752-7049

Email: mailbox@macpherson-kwok.comwww.macpherson-kwok.com22141 U.S.PTO
020404
10/772932

Atty. Docket No.: M-15327 US

February 4, 2004

Mail Stop Patent Application
 Commissioner For Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Enclosed herewith for filing is a patent application, as follows:

Inventor(s): Chia-Shun Hsiao; Chunghieh Huang; Jin-Ho Kim; Kuei-Chang Tsai; Barbara Haselden; and Daniel C. Wang

Title: Use of Multiple Etching Steps to Reduce Lateral Etch Undercut

- | | |
|-----------|---|
| <u>X</u> | Return Receipt Postcard |
| <u>X</u> | This Transmittal Letter (in duplicate) |
| <u>12</u> | page(s) Specification (not including claims) |
| <u>3</u> | page(s) Claims |
| <u>1</u> | page Abstract |
| <u>15</u> | Sheet(s) of Drawings |
| <u>3</u> | page(s) Declaration For Patent Application and Power of Attorney |
| <u>1</u> | page Recordation Form Cover Sheet (in duplicate) |
| <u>4</u> | page Assignment |
| <u>2</u> | page Information Disclosure Statement under 37 CFR 1.97(b) (in duplicate) |
| <u>1</u> | pages Form PTO-1449 |
| <u>X</u> | Copies of 3 Cited References |

CLAIMS AS FILED

For	Number		Number			\$	Basic Fee
	Filed		Extra	Rate	=		
Total Claims	18	-20	=	0	X	\$18.00	\$ 770.00
							\$ 0.00
Independent Claims	2	-3	=	0	X	\$86.00	\$ 0.00
<input type="checkbox"/> Fee of _____ for the first filing of one or more multiple dependent claims per application						\$	
<input type="checkbox"/> Fee for Request for Extension of Time						\$	

Please make the following charges to Deposit Account No. 50-2257:

- Total fee for filing the patent application in the amount of \$ 770.00
 The Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment to Deposit Account No. 50-2257.

EXPRESS MAIL LABEL NO:

EV 302 216 728 US

Respectfully submitted,

Michael Shenker

Michael Shenker
 Attorney for Applicants
 Reg. No. 34,250